

Message Text

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PAGE 01 STATE 148122
ORIGIN EUR-12

INFO OCT-01 ISO-00 TRSE-00 EB-08 L-03 CPR-02 CA-01
SCS-06 CIAE-00 INR-10 NSAE-00 INRE-00 /043 R

DRAFTED BY EUR/SOV:WHEDGAR:EJQ
APPROVED BY EUR/SOV:MLEVITSKY
-----024299 101600Z /40
O 101554Z JUN 78
FM SECSTATE WASHDC
TO AMEMBASSY MOSCOW IMMEDIATE

LIMITED OFFICIAL USE STATE 148122

E.O. 11652: N/A

TAGS: EEWT, EGEN, ETRD, UR, US

SUBJECT: NEW SOVIET INCOME TAX DECREE

REF; MOSCOW 13103

1. THE FOLLOWING IS OUR UNDERSTANDING OF THE TAX STATUS OF SOVIET COMMERCIAL ORGANIZATIONS IN THE UNITED STATES. WE HAVE NOT BEEN ABLE TO STAFF THIS OUT FULLY IN TIME FOR JUNE 12 DEADLINE. EMBASSY CAN USE THIS INFORMATION AS BACK-GROUND FOR ITS DISCUSSION WITH DEPUTY MINISTER OF FINANCE, BUT SHOULD NOT REGARD IT AS DEFINITIVE STATEMENT OF LIABILITY OR NON-LIABILITY. WE ARE PREPARING A MORE DEFINITIVE SURVEY AND WILL FORWARD IT WHEN COMPLETED.

2. THE FOLLOWING ONLY COVERS FEDERAL TAXES. THE U.S.-USSR TAX CONVENTION DOES NOT COVER STATE AND LOCAL TAXES, FOR WHICH ORGANIZATIONS ARE PRESUMABLY LIABLE (ALTHOUGH SOME STATES WILL FOLLOW FEDERAL PRACTICE).

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3. ORGANIZATION CORPORATE REVENUE PERSONNEL SALARIES

AMTORG EXEMPT SUBJECT TO TAX

ORGANIZATION CORPORATE REVENUE PERSONNEL SALARIES

KAMA PURCHASING EXEMPT EXEMPT

COMMISSION

AEROFLOT EXEMPT EXEMPT

INTOURIST SUBJECT TO TAX SUBJECT TO TAX

SOVFRACHT EXEMPT SUBJECT TO TAX

BELARUS MACHINERY SUBJECT TO TAX SUBJECT TO TAX

4. BELARUS HAS NOT MADE AN APPLICATION FOR A FINDING OF
APPLICABILITY OF THE TAX CONVENTION.

VANCE

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, TAX AGREEMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 10 jun 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE148122
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Document Unique ID: 00
Drafter: WHEDGAR:EJQ
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780243-0624
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780672/aaaackfu.tel
Line Count: 76
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 9ba6bf8b-c288-dd11-92da-001cc4696bcc
Office: ORIGIN EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 MOSCOW 13103
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2403045
Secure: OPEN
Status: NATIVE
Subject: NEW SOVIET INCOME TAX DECREE
TAGS: EEWT, EGEN, ETRD, UR, US
To: MOSCOW
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/9ba6bf8b-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
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